



ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

PROPERTY OWNER: PRESSON PATRICIA G ETAL

PRESSON PATRICIA G ETAL
21109 NE 182nd Ave
Battle Ground, WA 98604

ACCOUNT NUMBER: 201664-000

PROPERTY LOCATION: 21109 NE 182nd Ave
Battle Ground, WA 98604

PETITION: 685

ASSESSMENT YEAR: Valued January 1, 2021 **TAXES PAYABLE IN:** 2022

The Board of Equalization for Clark County Washington was duly convened on September 24, 2021 and hereby orders the property listed above be placed on the Assessment Roll for Clark County Washington as follows:

		BOARD OF EQUALIZATION (BOE) VALUE	
ASSESSED VALUE			
Land	\$ 225,186	\$	225,186
Improvements	\$ 577,990	\$	577,990
Personal property			
ASSESSED VALUE	\$ 803,176	BOE VALUE	\$ 803,176

Date of hearing: April 12, 2022

Recording ID# PRESSON

Hearing Location: By remote WebEx video conference and/or teleconference

Attendees (all through virtual conference):

Board of Equalization Members:

Daniel C. Weaver, Chairman

Lisa Bodner

Dick Riley

Appellant:

Patricia Presson

Assessor:

None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a 1.5-story residence with 4,170 square feet, built in 1966 and is of average plus construction quality located on 6.51 acres. The property includes a 1,560 square foot general-purpose building with 600 square feet of lean-to space, a 240 square foot shed, and a 460 square foot pool.

The appellant stated that the subject is being compared to homes on private roads. Homes on private roads do not have the consistent, heavy traffic that the subject does. Even with new windows recently installed, the road noise is still so significant that it inhibits conversation within the home. Roof work is needed, but it is difficult to get contractors to come out to the property and commit to work. Any work that can be agreed to is months out. When the home was purchased, the road was not busy the way it is now. Logging trucks are frequent, speeding is a major issue, and a huge church is being built nearby.

The appellant requested a value of \$626,186.

The appellant provided no comparable sales of property or bids for costs to cure. Costs to cure needed repairs can sometimes be obtained online from vendors like Home Depot. Validated studies of road noise would be necessary for a noise reduction. It may be helpful to get an appraisal from someone who values homes in and out of congested/noisy areas. The Board has no quantitative evidence to support a value other than the assessed value.

DECISION

The Board, after carefully reviewing the information and testimony provided by the appellant, concludes that the appellant has not made an argument sufficiently clear, cogent, and convincing to overcome the Assessor's presumption of correctness.

The certified value of the subject property is sustained at \$803,176 as of January 1, 2021.

This order is submitted into the record of the Clark County Washington Board of Equalization:

Mailed on April 29, 2022
The Board of Equalization
1300 Franklin Street, Suite 650
Vancouver, WA 98660-5000
564-397-2337



Daniel C. Weaver, Chairman

NOTE: This order may be appealed to the State Board of Tax Appeals by filing a Notice of Appeal form BTA100 at PO Box 40915, Olympia, WA 98504-0915 within 30 days of mailing of this order. Forms are available either from, the Board of Equalization, www.clark.wa.gov/boardofequalization, the Assessor's Office or the Washington State Board of Tax Appeals.

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ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

PROPERTY OWNER: RAY CHRIS & KEISER JAMIE

RAY CHRIS & KEISER JAMIE
30311 NW 51st Ave
Ridgefield, WA 98642

ACCOUNT NUMBER: 211008-000

PROPERTY LOCATION: 30311 NW 51st Ave
Ridgefield, WA 98642

PETITION: 686

ASSESSMENT YEAR: Valued January 1, 2021 **TAXES PAYABLE IN:** 2022

The Board of Equalization for Clark County Washington was duly convened on September 24, 2021 and hereby orders the property listed above be placed on the Assessment Roll for Clark County Washington as follows:

		BOARD OF EQUALIZATION (BOE) VALUE	
ASSESSED VALUE			
Land	\$ 381,563	\$	381,563
Improvements	\$ 508,540	\$	508,540
Personal property			
ASSESSED VALUE	\$ 890,103	BOE VALUE	\$ 890,103

Date of hearing: April 12, 2022

Recording ID# RAY

Hearing Location: By remote WebEx video conference and/or teleconference

Attendees (all through virtual conference):

Board of Equalization Members:

Daniel C. Weaver, Chairman

Lisa Bodner

Dick Riley

Appellant:

Chris Ray

Assessor:

None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a ranch-style residence with 2,429 square feet, built in 2019 and is of good construction quality located on 10.45 acres.

The home was purchased in 2017. The land value was determined by the BOE in 2019 and then immediately increased by \$169,000. The appeal of that increase prompted a revision by the Assessor's Office. Work is needed to repair issues left by a contractor for \$150,000. Home sales were found that support a value for the subject of \$168.69 per square foot or a total value of \$409,748. The appellant stated that they requested the evidence used by the Assessor's Office and did not receive that documentation. The appellant submitted three comparable sales [#211008-010 sold for \$1,299,000 in September 2021; #218244-000 sold for \$775,000 in June 2021; and #986043-820 sold for \$504,000 in April 2019].

The appellant requested a value of \$791,311.

Only one of the three appellant comparable sales was a valid comparable. One of the three was a 2-story home and the other one was a sale in 2019 which is too old to be a good comparable. One valid comparable is insufficient to overcome the Assessor presumption of correctness.

DECISION

The Board, after carefully reviewing the information and testimony provided by the appellant, concludes that the appellant has not made an argument sufficiently clear, cogent, and convincing to overcome the Assessor's presumption of correctness.

The certified value of the subject property is sustained at \$890,103 as of January 1, 2021.

This order is submitted into the record of the Clark County Washington Board of Equalization:

Mailed on April 29, 2022
The Board of Equalization
1300 Franklin Street, Suite 650
Vancouver, WA 98660-5000
564-397-2337



Daniel C. Weaver, Chairman

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CLARK COUNTY BOARD OF EQUALIZATION

www.clark.wa.gov

PO Box 5000 / Vancouver, WA 98666-5000 / 564.397.2337 / BOE@clark.wa.gov

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

PROPERTY OWNER: SCHAEFFER MICHAEL & SCHAEFFER NANCY

SCHAEFFER MICHAEL & SCHAEFFER NANCY
535 NE 35th Ave
Camas, WA 98607

ACCOUNT NUMBER: 124288-000

PROPERTY LOCATION: 3717 NE Franklin St
Camas, WA 98607

PETITION: 687

ASSESSMENT YEAR: Valued January 1, 2021 **TAXES PAYABLE IN:** 2022

The Board of Equalization for Clark County Washington was duly convened on September 24, 2021 and hereby orders the property listed above be placed on the Assessment Roll for Clark County Washington as follows:

ASSESSED VALUE		BOARD OF EQUALIZATION (BOE) VALUE	
Land	\$ 327,793	\$	200,000
Improvements	\$ 0	\$	0
Personal property			
ASSESSED VALUE	\$ 327,793	BOE VALUE	\$ 200,000

Date of hearing: April 12, 2022

Recording ID# SCHAEFFER

Hearing Location: By remote WebEx video conference and/or teleconference

Attendees (all through virtual conference):

Board of Equalization Members:

Daniel C. Weaver, Chairman

Lisa Bodner

Dick Riley

Appellant:

Michael Schaeffer

Assessor:

None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a 1.67-acre parcel of bare land.

The appellant referred to the submitted materials. There is an easement to access the property, but there is currently no road. There are no utilities to the property. The comparables, excluding properties sold to the city, indicate a value of \$194,184. The appellant submitted six comparable sales [#986058-218 sold for \$3,852,813 in July 2020; #172341-000 sold for \$310,000 in December 2020; #171727-000 sold for \$310,000 in December 2020; #127174-000 sold for 1,200,00 in November 2020; #175545-000 sold for \$630,000 in April 2021; and #986046021 (as part of a group of six parcels) sold for \$1,869,000 in April 2021].

The appellant requested a value of \$200,000.

The appellant's comparable sales and analysis supports the requested value of \$200,000.

DECISION

The Board, after carefully reviewing the information and testimony provided by the appellant, concludes that the appellant has made an argument sufficiently clear, cogent, and convincing to overcome the Assessor's presumption of correctness.

The market value of the subject property is set at \$200,000 as of January 1, 2021.

This order is submitted into the record of the Clark County Washington Board of Equalization:

Mailed on April 29, 2022
The Board of Equalization
1300 Franklin Street, Suite 650
Vancouver, WA 98660-5000
564-397-2337



Daniel C. Weaver, Chairman

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ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

PROPERTY OWNER: NASH RICHARD & NASH LINDA

NASH RICHARD & NASH LINDA
22024 NE 172nd St
Brush Prairie, WA 98606

ACCOUNT NUMBER: 986047-037

PROPERTY LOCATION: 22024 NE 172nd St
Brush Prairie, WA 98606

PETITION: 689

ASSESSMENT YEAR: Valued January 1, 2021 **TAXES PAYABLE IN:** 2022

The Board of Equalization for Clark County Washington was duly convened on September 24, 2021 and hereby orders the property listed above be placed on the Assessment Roll for Clark County Washington as follows:

ASSESSED VALUE		BOARD OF EQUALIZATION (BOE) VALUE	
Land	\$ 266,166	\$	266,166
Improvements	\$ 700,556	\$	700,556
Personal property			
ASSESSED VALUE	\$ 966,722	BOE VALUE	\$ 966,722

Date of hearing: April 12, 2022

Recording ID# NASH

Hearing Location: By remote WebEx video conference and/or teleconference

Attendees (all through virtual conference):

Board of Equalization Members:

Daniel C. Weaver, Chairman

Lisa Bodner

Dick Riley

Appellant:

Linda Nash

Assessor:

None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a ranch-style residence with 3,280 square feet, built in 2020 and is of good construction quality located on 1.25 acres. The home includes an outdoor living area measuring 483 square feet.

The appellant stated that the subject property was originally to be connected with the parcel below, but the lower area with a catch-pond did not end up as part of the subject. Instead, there is extensive space used in the front and side around the subject home for rainwater, which the other homes do not have. There is some view, but it is the same across the other homes in the neighborhood. The home was completed in December 2020 and is in the Sunset Woods development. The subject does not have an auxiliary dwelling or a guest house, whereas others in the neighborhood do. The subject has three bedrooms, two bathrooms, a ¾ bathroom, and a powder room in the garage. The comparables gathered are ramblers with as close to 3,000 square feet as possible, and around 1 acre of land. The appellant submitted three comparable sales [#171723-000 sold for \$780,000 in August 2020; #197047-000 sold for \$638,000 in September 2020; and #208025-000 sold for \$650,000 in October 2020].

The appellant requested a value of \$782,000.

The appellant did not provide enough information on the comparable property sales to support a change in the assessed value of the subject property.

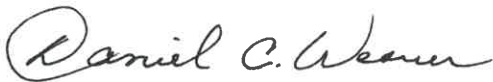
DECISION

The Board, after carefully reviewing the information and testimony provided by the appellant, concludes that the appellant has not made an argument sufficiently clear, cogent, and convincing to overcome the Assessor's presumption of correctness.

The certified value of the subject property is sustained at \$966,722 as of January 1, 2021.

This order is submitted into the record of the Clark County Washington Board of Equalization:

Mailed on April 29, 2022
The Board of Equalization
1300 Franklin Street, Suite 650
Vancouver, WA 98660-5000
564-397-2337



Daniel C. Weaver, Chairman

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ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

PROPERTY OWNER: GIBSON DEWAYNE ALVIN II & COSGROVE JOHN NICHOLAS II

GIBSON DEWAYNE ALVIN II & COSGROVE JOHN NICHOLAS II
2034 Thompson Ave
Vancouver, WA 98660

ACCOUNT NUMBER: 62280-000

PROPERTY LOCATION: 2034 Thompson Ave
Vancouver, WA 98660

PETITION: 690

ASSESSMENT YEAR: Valued January 1, 2021 **TAXES PAYABLE IN:** 2022

The Board of Equalization for Clark County Washington was duly convened on September 24, 2021 and hereby orders the property listed above be placed on the Assessment Roll for Clark County Washington as follows:

ASSESSED VALUE		BOARD OF EQUALIZATION (BOE) VALUE	
Land	\$ 157,738	\$	157,738
Improvements	\$ 349,231	\$	235,653
Personal property			
ASSESSED VALUE	\$ 506,969	BOE VALUE	\$ 393,391

Date of hearing: April 12, 2022

Recording ID# GIBSON

Hearing Location: By remote WebEx video conference and/or teleconference

Attendees (all through virtual conference):

Board of Equalization Members:

Daniel C. Weaver, Chairman

Lisa Bodner

Dick Riley

Appellant:

DeWayne Gibson

Assessor:

None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a 1.5-story residence with 3,672 square feet, built in 1928 and is of average construction quality located on 0.21 acres.

The appellant referred to their submitted information. Contractors have been brought out to evaluate the property, but they have not been willing to commit to a bid. There are rot issues that need replacement in multiple areas. As no bids could be gathered, documentation of costs have been submitted. There is a one-bedroom guest house attached to the side of the home. The home was built in 1928. Improvements of roughly \$14,000 have been performed since purchase, mostly in 2020. The property was purchased for \$270,000 in February 2020. The appellant's evidence included an itemized list of repair estimates totalling \$145,197, with most items not including labor costs.

The appellant requested a value of \$393,391.

The trended value of the purchase price in February 2020 plus improvements of \$14,100 and the analysis of other sales of like property supports the requested value of \$393,391.

DECISION

The Board, after carefully reviewing the information and testimony provided by the appellant, concludes that the appellant has made an argument sufficiently clear, cogent, and convincing to overcome the Assessor's presumption of correctness.

The market value of the subject property is set at \$393,391 as of January 1, 2021.

This order is submitted into the record of the Clark County Washington Board of Equalization:

Mailed on April 29, 2022
The Board of Equalization
1300 Franklin Street, Suite 650
Vancouver, WA 98660-5000
564-397-2337



Daniel C. Weaver, Chairman

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ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

PROPERTY OWNER: LE JIANNING & CHAI JINRU

LE JIANNING & CHAI JINRU
2207 NW 116th St
Vancouver, WA 98685

ACCOUNT NUMBER: 188916-010

PROPERTY LOCATION: 2207 NW 116th St
Vancouver, WA 98685

PETITION: 691

ASSESSMENT YEAR: Valued January 1, 2021 **TAXES PAYABLE IN:** 2022

The Board of Equalization for Clark County Washington was duly convened on September 24, 2021 and hereby orders the property listed above be placed on the Assessment Roll for Clark County Washington as follows:

ASSESSED VALUE		BOARD OF EQUALIZATION (BOE) VALUE	
Land	\$ 180,496	\$	180,496
Improvements	\$ 630,910	\$	471,567
Personal property			
ASSESSED VALUE	\$ 811,406	BOE VALUE	\$ 652,063

Date of hearing: April 12, 2022

Recording ID# LECHAI

Hearing Location: By remote WebEx video conference and/or teleconference

Attendees (all through virtual conference):

Board of Equalization Members:

Daniel C. Weaver, Chairman

Lisa Bodner

Dick Riley

Appellant:

Jonathan Le

Assessor:

None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a 1.5-story residence with 3,879 square feet, built in 1990 and is of good plus construction quality located on 1.07 acres.

The appellant confirmed the details of the purchase. The property was purchased for \$620,000 in August 2020. The sale was recorded by the Assessor's Office as a non-open-market sale. The property was on the market for 111 days by a realtor and was listed for \$750,000, which was dropped to \$678,500 within two months. The seller was an individual property owner, but it was listed under a trust. The estimate of true and fair value is arrived at by trending from the sale date in August 2020.

The appellant requested a value of \$652,063.

The Board deemed the property to have sold in the open market in August 2020 at a price of \$620,000. The purchase price trended to January 1, 2021, supports the requested value of \$652,063.

DECISION

The Board, after carefully reviewing the information and testimony provided by the appellant, concludes that the appellant has made an argument sufficiently clear, cogent, and convincing to overcome the Assessor's presumption of correctness.

The market value of the subject property is set at \$652,063 as of January 1, 2021.

This order is submitted into the record of the Clark County Washington Board of Equalization:

Mailed on April 29, 2022
The Board of Equalization
1300 Franklin Street, Suite 650
Vancouver, WA 98660-5000
564-397-2337



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ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

PROPERTY OWNER: GREMEL TERRENCE V

GREMEL TERRENCE V
1859 W Calle Pacifica
Tuscon, AZ 85745

ACCOUNT NUMBER: 214719-000

PROPERTY LOCATION: (NO SITUS ADDRESS)
LOCATION: #56 SEC 24 T4N R1EWM 5A

PETITION: 692

ASSESSMENT YEAR: Valued January 1, 2021 **TAXES PAYABLE IN:** 2022

The Board of Equalization for Clark County Washington was duly convened on September 24, 2021 and hereby orders the property listed above be placed on the Assessment Roll for Clark County Washington as follows:

ASSESSED VALUE		BOARD OF EQUALIZATION (BOE) VALUE	
Land	\$ 267,120	\$	155,000
Improvements	\$ 0	\$	0
Personal property			
ASSESSED VALUE	\$ 267,120	BOE VALUE	\$ 155,000

Date of hearing: April 12, 2022

Recording ID# GREMEL

Hearing Location: By remote WebEx video conference and/or teleconference

Attendees (all through virtual conference):

Board of Equalization Members:

Daniel C. Weaver, Chairman

Lisa Bodner

Dick Riley

Appellant:

Terrence Gremel

Assessor:

None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a 5-acre parcel of bare land.

The appellant stated that there are extensive difficulties in utilizing the property. The only place to build a bridge would be where the subject parcel overlaps Bjur Road. There is a high-pressure gas line utility easement that goes into the subject property. The evidence included documentation of the difficulties in developing the property, an estimate for a bridge by TrueNorth Steel Bridge for \$700,000-\$900,000 as of October 2021, and a denial of forest land designation as of December 2020. The property was purchased for \$155,000 in November 2019. The appellant submitted three comparable sales [#217206-000 sold for \$150,000 in May 2018; #217189-000 sold for \$555,000 in March 2018; and #210141-000 sold for \$645,000 in June 2020].

The appellant requested a value of \$72,000.

The property restrictions indicate a very limited, if at all, use of the property for development. Until such restrictions are lifted or mitigated the purchase price of \$155,000 for the property in 2019 is the best evidence of value.

DECISION

The Board, after carefully reviewing the information and testimony provided by the appellant, concludes that the appellant has made an argument sufficiently clear, cogent, and convincing to overcome the Assessor's presumption of correctness.

The market value of the subject property is set at \$155,000 as of January 1, 2021.

This order is submitted into the record of the Clark County Washington Board of Equalization:

Mailed on April 29, 2022
The Board of Equalization
1300 Franklin Street, Suite 650
Vancouver, WA 98660-5000
564-397-2337



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CLARK COUNTY BOARD OF EQUALIZATION

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ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

PROPERTY OWNER: DONEY MICHAEL & DONEY ANDREA

DONEY MICHAEL & DONEY ANDREA
PO Box 2644
Battle Ground, WA 98604

ACCOUNT NUMBER: 201181-000

PROPERTY LOCATION: 21429 NE 227th Ave
Battle Ground, WA 98604

PETITION: 693

ASSESSMENT YEAR: Valued January 1, 2021 **TAXES PAYABLE IN:** 2022

The Board of Equalization for Clark County Washington was duly convened on September 24, 2021 and hereby orders the property listed above be placed on the Assessment Roll for Clark County Washington as follows:

ASSESSED VALUE		BOARD OF EQUALIZATION (BOE) VALUE	
Land	\$ 201,593	\$	201,593
Improvements	\$ 325,336	\$	244,567
Personal property			
ASSESSED VALUE	\$ 526,929	BOE VALUE	\$ 446,160

Date of hearing: April 12, 2022

Recording ID# DONEY

Hearing Location: By remote WebEx video conference and/or teleconference

Attendees (all through virtual conference):

Board of Equalization Members:

Daniel C. Weaver, Chairman

Dick Riley

Appellant:

Michael Doney

Assessor:

None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a ranch-style residence with 2,372 square feet, built in 1975 and is of average construction quality located on 3 acres.

The appellant stated that in prior years the Assessor has offered reductions and the Board has further lowered from there in most cases. The comparable sale submitted is very similar to the subject property. The subject has radiant heat and requires frequent repairs due to its age. The appellant submitted one comparable sale [#236592-000 sold for \$394,999 in December 2020].

The appellant requested a value of \$426,595.

The comparable property sale is very comparable to the subject property and on a sale price in December 2020 of \$188 per square foot supports a value of \$446,160.

DECISION

The Board, after carefully reviewing the information and testimony provided by the appellant, concludes that the appellant has made an argument sufficiently clear, cogent, and convincing to overcome the Assessor's presumption of correctness.

The market value of the subject property is set at \$446,160 as of January 1, 2021.

This order is submitted into the record of the Clark County Washington Board of Equalization:

Mailed on April 29, 2022
The Board of Equalization
1300 Franklin Street, Suite 650
Vancouver, WA 98660-5000
564-397-2337



Daniel C. Weaver, Chairman

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CLARK COUNTY BOARD OF EQUALIZATION

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PO Box 5000 / Vancouver, WA 98666-5000 / 564.397.2337 / BOE@clark.wa.gov

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

PROPERTY OWNER: PERRY JAKOB

PERRY JAKOB
4116 NE 54th St
Vancouver, WA 98661

ACCOUNT NUMBER: 986050-815

PROPERTY LOCATION: 5119 NE 111th Cir
Vancouver, WA 98686

PETITION: 694

ASSESSMENT YEAR: Valued January 1, 2021 **TAXES PAYABLE IN:** 2022

The Board of Equalization for Clark County Washington was duly convened on September 24, 2021 and hereby orders the property listed above be placed on the Assessment Roll for Clark County Washington as follows:

ASSESSED VALUE		BOARD OF EQUALIZATION (BOE) VALUE	
Land	\$ 224,179	\$	138,750
Improvements	\$ 0	\$	0
Personal property			
ASSESSED VALUE	\$ 224,179	BOE VALUE	\$ 138,750

Date of hearing: April 12, 2022

Recording ID# PERRY

Hearing Location: By remote WebEx video conference and/or teleconference

Attendees (all through virtual conference):

Board of Equalization Members:

Daniel C. Weaver, Chairman

Lisa Bodner

Dick Riley

Appellant:

Jakob Perry

Assessor:

None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a 1-acre parcel of bare land.

The appellant referred to the submitted sales. Comparable #8 is the closest to the subject property. The subject lot is an acre, but the buildable area is only about 8,000 square feet, due to a canyon taking up much of the parcel. The appellant submitted nine comparable sales [#97487-015 sold for \$137,250 in March 2018; #181767-000 sold for \$170,000 in December 2018; #189752-000 sold for \$130,000 in February 2018; #199363000 & #199136000 sold together for \$160,000 in January 2019; #119595050 & #119595040 sold for \$175,000 in July 2021; #199363-000 sold for \$200,000 in September 2021; #199136-000 sold for \$189,900 in September 2021; #189752-000 sold for \$140,000 in October 2021; and #186402-000 sold for \$191,400 in September 2019].

The appellant requested a value of \$135,000.

Using only the appellant's comparable properties sales with approximately one acre provides a range from \$105,860 to \$185,825 per acre. Trending the value of \$125,000 for the prior year supports a value of \$138,750.

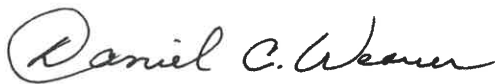
DECISION

The Board, after carefully reviewing the information and testimony provided by the appellant, concludes that the appellant has made an argument sufficiently clear, cogent, and convincing to overcome the Assessor's presumption of correctness.

The market value of the subject property is set at \$138,750 as of January 1, 2021.

This order is submitted into the record of the Clark County Washington Board of Equalization:

Mailed on April 29, 2022
The Board of Equalization
1300 Franklin Street, Suite 650
Vancouver, WA 98660-5000
564-397-2337



Daniel C. Weaver, Chairman

NOTE: This order may be appealed to the State Board of Tax Appeals by filing a Notice of Appeal form BTA100 at PO Box 40915, Olympia, WA 98504-0915 within 30 days of mailing of this order. Forms are available either from, the Board of Equalization, www.clark.wa.gov/boardofequalization, the Assessor's Office or the Washington State Board of Tax Appeals.

**** You must pay your taxes by the date they are due to avoid penalties and interest. After the appeal period for the decision has passed, changes to the assessment will be entered into the system by the Assessor's Office and the Treasurer's Office will notify you of adjustments made to your taxes. ****



CLARK COUNTY BOARD OF EQUALIZATION

www.clark.wa.gov

PO Box 5000 / Vancouver, WA 98666-5000 / 564.397.2337 / BOE@clark.wa.gov

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

PROPERTY OWNER: DOCKTER DUWAYNE L TRUSTEE

DOCKTER DUWAYNE L TRUSTEE
37504 NE Washougal River Rd
Washougal, WA 98671

ACCOUNT NUMBER: 141369-000

PROPERTY LOCATION: 37504 NE Washougal River Rd
Washougal, WA 98671

PETITION: 695

ASSESSMENT YEAR: Valued January 1, 2021 **TAXES PAYABLE IN:** 2022

The Board of Equalization for Clark County Washington was duly convened on September 24, 2021 and hereby orders the property listed above be placed on the Assessment Roll for Clark County Washington as follows:

		BOARD OF EQUALIZATION (BOE) VALUE	
ASSESSED VALUE			
Land	\$ 198,305	\$	198,305
Improvements	\$ 422,821	\$	422,821
Personal property			
ASSESSED VALUE	\$ 621,126	BOE VALUE	\$ 621,126

Date of hearing: April 12, 2022

Recording ID# DOCKTER

Hearing Location: By remote WebEx video conference and/or teleconference

Attendees (all through virtual conference):

Board of Equalization Members:

Daniel C. Weaver, Chairman

Dick Riley

Appellant:

DuWayne Dockter

Assessor:

None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a 2-story residence with 3,166 square feet, built in 2001 and is of average plus construction quality located on 5.04 acres.

The appellant referred to their submitted materials. The comparables were selected for similar acreage and homes that are similar in living space. There is a 60-foot-wide easement that essentially splits the property in half. There is roughly half an acre of land that's considered an ingress/egress area, which cannot be built on. That ingress/egress area is some of the flattest land on the parcel. The comparables indicate an average price of \$112.60 per square foot, which indicates a value of \$356,704 for the home, \$551,143 total for the subject property. Comparable #1 is next door and has had living space added in the garage, taking it from a smaller home than the subject to a now larger home than the subject. The appellant submitted three comparable sales [#141370-000 sold for \$469,000 in September 2018; #141746-000 sold for \$567,000 in November 2018; and #143293-000 sold for \$575,000 in June 2020].

The appellant requested a value of \$551,143.

The appellant's comparable sales only included one usable sale in 2020 which is not sufficient to overcome the assessed value of \$621,126.

DECISION

The Board, after carefully reviewing the information and testimony provided by the appellant, concludes that the appellant has not made an argument sufficiently clear, cogent, and convincing to overcome the Assessor's presumption of correctness.

The certified value of the subject property is sustained at \$621,126 as of January 1, 2021.

This order is submitted into the record of the Clark County Washington Board of Equalization:

Mailed on April 29, 2022
The Board of Equalization
1300 Franklin Street, Suite 650
Vancouver, WA 98660-5000
564-397-2337



Daniel C. Weaver, Chairman

NOTE: This order may be appealed to the State Board of Tax Appeals by filing a Notice of Appeal form BTA100 at PO Box 40915, Olympia, WA 98504-0915 within 30 days of mailing of this order. Forms are available either from, the Board of Equalization, www.clark.wa.gov/boardofequalization, the Assessor's Office or the Washington State Board of Tax Appeals.

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CLARK COUNTY BOARD OF EQUALIZATION

www.clark.wa.gov

PO Box 5000 / Vancouver, WA 98666-5000 / 564.397.2337 / BOE@clark.wa.gov

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

PROPERTY OWNER: DARR ALLEN & DARR LILLIAN

DARR ALLEN & DARR LILLIAN
517 NE Fairground Ave
Battle Ground, WA 98604

ACCOUNT NUMBER: 91051-042

PROPERTY LOCATION: 517 NE Fairground Ave
Battle Ground, WA 98604

PETITION: 698

ASSESSMENT YEAR: Valued January 1, 2021 **TAXES PAYABLE IN:** 2022

The Board of Equalization for Clark County Washington was duly convened on September 24, 2021 and hereby orders the property listed above be placed on the Assessment Roll for Clark County Washington as follows:

ASSESSED VALUE		BOARD OF EQUALIZATION (BOE) VALUE	
Land	\$ 155,341	\$	155,341
Improvements	\$ 340,606	\$	274,559
Personal property			
ASSESSED VALUE	\$ 495,947	BOE VALUE	\$ 429,900

Date of hearing: April 12, 2022

Recording ID# DARR

Hearing Location: By remote WebEx video conference and/or teleconference

Attendees (all through virtual conference):

Board of Equalization Members:

Daniel C. Weaver, Chairman

Lisa Bodner

Dick Riley

Appellant:

Allen Darr

Assessor:

None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a ranch-style residence with 2,092 square feet, built in 2002 and is of average minus construction quality located on 0.6 acres. The property includes a detached garage measuring 576 square feet.

The appellant stated that the purchase of the subject was arms-length with realtors involved on both sides of the transaction. The property had been for sale for roughly three months. The price paid seems fair based on the condition of the property and the area it's located in. There was a credit in the purchase for deferred maintenance. This is not reflected in the purchase price, so it does not impact the purchase price figure. The property was purchased for \$429,900 in November 2020.

The appellant requested a value of \$429,900.

The purchase price in November 2020 supports a value of \$429,900.


DECISION

The Board, after carefully reviewing the information and testimony provided by the appellant, concludes that the appellant has made an argument sufficiently clear, cogent, and convincing to overcome the Assessor's presumption of correctness.

The market value of the subject property is set at \$429,900 as of January 1, 2021.

This order is submitted into the record of the Clark County Washington Board of Equalization:

Mailed on April 29, 2022
The Board of Equalization
1300 Franklin Street, Suite 650
Vancouver, WA 98660-5000
564-397-2337



Daniel C. Weaver, Chairman

NOTE: This order may be appealed to the State Board of Tax Appeals by filing a Notice of Appeal form BTA100 at PO Box 40915, Olympia, WA 98504-0915 within 30 days of mailing of this order. Forms are available either from, the Board of Equalization, www.clark.wa.gov/boardofequalization, the Assessor's Office or the Washington State Board of Tax Appeals.

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